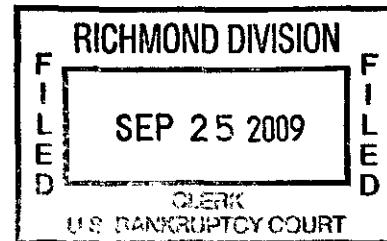


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Attorney for Ada County Treasurer

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

IN RE:)
CIRCUIT CITY STORES, INC., *et al.*,)
Debtors.)
Case No. 08-35653 (KRH)
RESPONSE TO DEBTORS'
THIRTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN
PERSONAL PROPERTY TAX
CLAIMS)
)

COMES NOW Creditor, Ada County Treasurer, by and through counsel, and hereby sets forth its Response to Debtors' Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) as follows:

1. Debtors were provided a 2009 Assessment Notice for personal property located in Boise, Ada County, Idaho, (Parcel No. P1CIRCCIT01), informing Debtors of the \$336,500.00 assessed value of said property and the Debtors' right to appeal such value

no later than June 22, 2009. *See* Affidavit of Diane Abrams at Para. 2, filed contemporaneously herewith, and Idaho Code § 63-501A.

2. Debtors did not appeal the \$336,500.00 assessed valuation of Parcel No. P1CIRCCIT01. *See* Affidavit of Diane Abrams at Para. 3.
3. On June 29, 2009, Creditor filed a proof of claim, Claim 14430, in the amount of \$4,430.71, for personal property taxes for Parcel P1CIRCCIT01 as a secured, priority claim. *See* Affidavit of Cecil Ingram at Para. 2, filed contemporaneously herewith.
4. The amount asserted in Claim 14430 is an estimation of 2009 personal property taxes based on the \$336,500.00 assessed value of Parcel P1CIRCCIT01 for 2009 and calculated using the 2008 tax levy rate. *See* Affidavit of Cecil Ingram at Para. 3.
5. The tax rate for personal property taxes for year 2009 will be appropriated to personal property parcels after the Board of County Commissioners for Ada County sets the levy rate after September, 2009. *See* Idaho Code § 63-801 and Affidavit of Cecil Ingram at Para. 4. After the 2009 tax levy rate is established, Creditor anticipates filing an amended proof of claim for Parcel No. P1CIRCCIT01.
6. On August 24, 2009, Debtors filed their Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims), Docket No. 4613.
7. Debtors object to the amount Creditor claimed in Claim 14430 for Parcel No. P1CIRCCIT01 and submit that the claim is overstated.
8. Allegedly based on a new determination of the value of the personal property for Parcel No. P1CIRCCIT01, and calculated using a tax levy rate typical of Idaho's valuation standard, Debtors assert that the property tax amount for 2009 for Parcel No. P1CIRCCIT01 should be lowered to \$792.66.

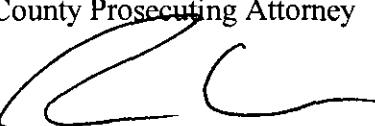
9. However, Debtors did not appeal the 2009 assessed value of Parcel No. P1CIRCCIT01 within the timelines set forth by Idaho Code § 63-501A and, pursuant to 11 U.S.C. § 505(a)(2)(C), are now barred and/or estopped from seeking a reduction in the assessed value of Parcel No. P1CIRCCIT01.
10. Additionally, Creditor notes that it is not clear whether Creditor was required to file Claim 14430 as an administrative claim for post-petition taxes in order to protect its secured priority tax interest for 2009. Said filing was made in an abundance of caution and should not be construed as a waiver of any rights Creditor may have to recover its secured priority tax interest for 2009.

WHEREFORE, Creditor requests that its secured, priority claim not be reduced.

DATED this 22nd day of September, 2009.

GREG H. BOWER
Ada County Prosecuting Attorney

By:



FDC Janice D. Newell
Deputy Prosecuting Attorney

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 22nd day of September, 2009, I served a true and correct copy of the foregoing RESPONSE TO DEBTORS' THIRTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS (REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS) to the following person(s) by the following method(s):

Skadden, Arps, Slate, Meagher & Flom, LLP
One Rodney Square
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Attn: Ian S. Fredericks

FedEx Express Mail

McGuirewoods LLP
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901 E. Cary Street
Richmond, VA 23219
Attn: Dion W. Hayes
Attn: Douglas M. Foley

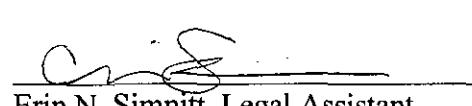
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